

IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF HAWAII

UNITED STATES OF AMERICA,)	CR. NO. CR02-00225 DAE
)	
Plaintiff,)	DECLARATION OF COUNSEL
)	
vs.)	
)	
ANDY S.S. YIP,	(01))	
BRENDA M.O. CHUNG	(02))	
)	
Defendants.)	
)	

DECLARATION OF HOWARD T. CHANG

I, HOWARD T. CHANG, hereby declare under penalty of perjury that the following information is true and correct to the best of my knowledge:

1. I am an attorney with the law firm of Howard T. Chang, Attorney at Law, A Law Corporation, and have been counsel of record for Defendant ANDY S.S. YIP in the above-mentioned case, and am duly authorized to make this declaration.

2. On or about February 4, I first had the opportunity of reviewing the draft PreSentence Report prepared by Mona Godinet, United States Probation Officer.

3. In reviewing the report, I was surprised to see that there were so many factual and legal issues contained in the draft PreSentence Report. Most of the issues arise because the government provided Ms. Godinet with the special agent's report,

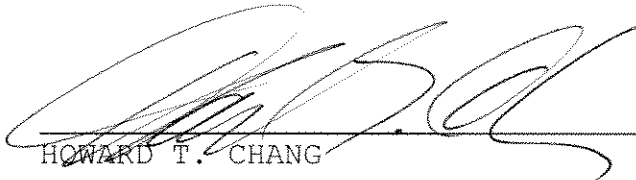
the government's criminal computations, together with schedules and attachments, the government's civil computations or civil deficiency adjustments and the request for restitution. Moreover, the government provided some information supporting its claim for increased offense level adjustments for sophisticated means and obstruction of justice, as well as additions to tax loss in the form of additional state income tax and general excise tax amounts.

4. On February 7, I issued a written request in the form of a letter to the United States Attorney requesting all information and documents provided to the probation office for use in preparing the draft PreSentence report. A copy of my letter is attached as Exhibit "A". The government's response is contained in its letter, dated February 11, but received February 12, which is attached as Exhibit "B".

5. I have quickly reviewed the materials provided by the United States Attorney. It is obvious to me that additional schedules and worksheets and the revenue agents report need to be provided to us in order for us to understand the proposed civil deficiency adjustments. As to the criminal computations, my consultant Dirk Van Guenther is actively reviewing the government's schedules and computations of unreported income. He is also attempting to ascertain the government's computation of tax loss of \$733,302 since no "revised" tax return or any other documents were provided to us on this subject. He informs me that he will need more than 30 days to review this information and make his analysis.

6. This Motion for Continuance of Sentencing is sought in good faith in order that defense counsel shall have sufficient time to prepare rebuttals to the government's sentencing arguments and to prepare Defendant's sentencing memorandum in advance of the sentencing hearing.

DATED: Honolulu, Hawaii, February 26, 2008.



HOWARD T. CHANG